

Remarks/Arguments

The Office Action of May 6, 2005 and the references cited therein have been carefully studied and reviewed, and in view of the foregoing Amendment and following representations, reconsideration is respectfully requested.

The specification has been amended to correct minor errors including the one noted by the Examiner. Accordingly, it is respectfully requested that the objection to the specification be withdrawn.

Next, the indications by the Examiner of the allowance of claims 9 – 20 and the allowability of the subject matter of claims 3- 5, 7 and 8 are hereby kindly acknowledged.

Finally, claim 1 has been amended, and new claim 21 has been added, to more clearly patentably distinguish the present invention over the reference to Kim (USP 6,861,699).

Basically, the present invention is fundamentally different from that disclosed in the Kim patent. Whereas the present invention relates to a method of forming one memory cell having a split structure, Kim discloses a method of forming two memory cells spaced from one another. More specifically, according to the present invention, a polysilicon layer 120 is formed over a dielectric layer **pattern** 110a (FIG. 4C), and the polysilicon layer is patterned to be split (FIG. 4D) to expose a portion of the dielectric layer pattern. On the other hand, in Kim, a

polysilicon layer 106 is formed over a dielectric **layer** 103, 104, 105 (FIG. 9B), and the resultant layers are etched back (FIG. 9C) to form second gates of respective memory cells.


The amendments to claim 1 emphasize such fundamental differences between the present invention and the reference to Kim. That is, claim 1 now makes it clearer that the dielectric layer pattern 110 does not correspond to the dielectric layer 103, 104, 105 of FIG. 9B in the Kim reference. In particular, claim 1 now recites that the dielectric layer **pattern** 110 extends over **only a portion** of the surface of the substrate 100 (FIG. 4B), and that the polysilicon layer 120 is formed over such dielectric layer **pattern** 110 (4C). On the other hand, in the method of Kim, although a polysilicon **layer** 106 is formed over a dielectric **layer** 103, 104, 105 (FIG. 9B), the dielectric **layer** 103, 104, 105 extends **over the entire surface** of the substrate 100.

For these reasons, namely because of the differences between Applicants' invention, as is now claimed, and the references, including the lack of disclosure or suggestion in Kim of a method of forming a memory cell having a split structure wherein a dielectric layer pattern is formed and a polysilicon layer is then

formed over the pattern, it is seen that the references do not render obvious Applicants' claim 1 under 35 USC 103. Accordingly, early reconsideration and allowance of the claims are respectfully requested.

Respectfully submitted,

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Date: July 8, 2005